

## IRS EXPANDS AUTHORITY FOR TAXPAYER ADVOCATE SERVICE

WASHINGTON -- The Taxpayer Advocate Service has been delegated new authority that will provide taxpayers more efficient service on customer service cases. The IRS also has clarified the guidelines for issuing Taxpayer Assistance Orders.

Internal Revenue Service Commissioner Charles O. Rossotti has approved the recommendations of a cross-functional task force to expand the authority of the Taxpayer Advocate Service and improve service to taxpayers. The task force was convened last year in response to a request for more delegated authority by the National Taxpayer Advocate.

The increased authority will permit the Taxpayer Advocate Service to fully resolve a large number of taxpayer cases without having to refer the cases to other parts of the IRS. This new authority supplements the authority provided to the National Taxpayer Advocate by statute.

"This is a step forward not only for the Taxpayer Advocate Service, but the IRS as a whole," Rossotti said. "This action will provide better service for taxpayers and increase the agency's ability to fix problems."

"I am pleased that we will be able to better serve taxpayers who need our help. I also appreciate the unified support received for this expansion by the four operating divisions, the office of appeals, and the office of chief counsel," said Acting National Taxpayer Advocate Henry Lamar. "This was a collaborative effort that will result in quicker resolution of taxpayers' problems."

The additional authority will generally permit employees of the Taxpayer Advocate Service to take the same actions as IRS Customer Service Representatives in cases that qualify to be in the Taxpayer Advocate Service. This includes adjustments and other account-related interactions that the IRS has with taxpayers.

"Taxpayer Advocate Service personnel will be able to resolve these issues themselves, eliminating the time-consuming step of referring such matters to other functions in the IRS," Lamar said.

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The IRS also clarified the guidelines for issuing Taxpayer Assistance Orders (TAOs) by the Taxpayer Advocate Service. Consistent with statutory authority, these orders can be used to direct appropriate IRS units to either take an action to prevent a significant hardship or reconsider a determination made in a specific case. For example, the Taxpayer Advocate Service may issue a TAO to direct an IRS unit to release a taxpayer's property from levy or to require review of a decision made in an innocent spouse case.

The Taxpayer Advocate Service, which operates independently inside the IRS, provides help to taxpayers who haven't been able to resolve problems through normal IRS channels.

Taxpayers who have been unsuccessful resolving issues with the IRS through normal channels have the right to contact the Taxpayer Advocate by calling, toll-free, 1-877-777-4778. The Taxpayer Advocate can offer special help if an IRS action is causing the taxpayer significant hardship. Additional information regarding this service is available on the IRS Internet site at [www.irs.gov/ind\\_info/advocate.html](http://www.irs.gov/ind_info/advocate.html).